



**STATE OF MONTANA
MONTANA DEPARTMENT OF TRANSPORTATION
JOB PROFILE AND EVALUATION**

Date Submitted: 3/31/14

SECTION I - Identification

Working Title: Motor Fuel Auditor Levels I & II

Department: Transportation

Class Code Number: 132135

Division & Bureau: Director's Office

Class Code Title: Auditor

Section & Unit: Audit Services

Pay Band: 5

Work Address: 2701 Prospect Avenue
Helena, MT 59620

Position Number: 15008, 15010, 15020, 15021

Phone:

☐ FLSA Exempt

☒ FLSA Non-Exempt

Profile Completed By: Vickie Murphy

Work Phone: 444-6104

Work Unit Mission Statement or Functional Description:

The Department of Transportation with Helena Headquarters of MDT mission is to serve the public by providing a transportation system and services that emphasize quality, safety, cost effectiveness, economic vitality and sensitivity to the environment. The purpose of the Office of Audit Services is to provide and maintain an effective and professional audit function for MDT. Audit Services administers a comprehensive program of audits and investigations to insure conformity with laws, regulations and departmental policies. The duties of the Audit Services are divided into three groups: (1) Motor Fuel Audits; (2) External Audits; and (3) Internal Audits. Audit Services is part of the MDT Directors Office.

Describe the Job's Overall Purpose:

The **Motor Fuel Auditor I** conducts routine IFTA and IRP compliance audits and progressively performs more complex audits under the guidance of Motor Fuel Audit Group Manager for career advancement. **Motor Fuel Auditor II** starts progressing to the more complicated IFTA and IRP audits as well as the distributor audits. Each level applies analytical skills and develops solutions based on the financial and program operations of the auditee. Work involves conducting tax and fee compliance audit projects. Analysis of the audited activity should be logical, reasonable, and objective, all auditors' documentation must be legible, well written, organized, and complete.

SECTION II - Major Duties or Responsibilities

% of Time

Motor Fuel Audits -

95%

There are four different types of Motor Fuel audits

- 1) IFTA Motor fuels audits (report to FTMA)
- 2) IRP audit (motor carriers)
Done in conjunction with motor fuels audit
- 3) Distributor audits – gas tax @ distributor level.
- 4) Refund audits

The Motor Fuel auditor is initially responsible for IFTA and IRP audits. Responsibilities include interpreting data to determine if the information provided by the auditee is accurate and truthful. Each program is unique, position determines how to proceed with a step by step process to conduct tax and fee compliance audit projects, and provide recommendations to MDT management and staff and input to the development of the annual audit plan.

Determines appropriate audit notification (scheduled or unannounced), financial/compliance documentation required for analysis, interview items and spreadsheets and other materials necessary to conduct effective audits.

Contacts appropriate persons to specify schedules, procedures, documentation and other requirements and may coordinate and conduct unannounced audits as necessary to prevent destruction of records and other information.

Gathers taxpayer receipts and documentation to support the tax return or refund requests. Reviews all necessary information and tax returns during a fuel tax audit or law/policy in a compliance audit. Interviews taxpayers in fuel tax audit or auditee in compliance audit and records results. Determines how the auditee gathered and compiled their accounting records in fuel tax audit. Ensure compliance with state law, policy, or contract in compliance audit.

Reviews all the gathered data and compares it to tax returns to determine if the taxpayer paid the appropriate amount of tax, if they are entitled to a refund, or if a penalty should be assessed. Auditor prepares and presents a final report to the taxpayer. If the taxpayer appeals the final decision, the auditor must be able to defend their conclusions.

Reviews fuel information from various sources and determines appropriateness and accuracy. Compares data, identifies information and determines if data meets state laws. This position assesses additional tax on fuel purchases if the fuel receipts do not show the location of the purchase and the amount of tax paid.

Writes summary analyses of audit findings to explain and justify determinations of error, deficiency, anomaly, and/or violations. Determines and applies appropriate accounting audit methodology, provides guidance and technical assistance to tax payer and recommends changes to ensure accuracy and consistency on future tax returns.

Submits comprehensive reports to appropriate division personnel for revenue collection and compliance follow up as necessary. Coordinates with other agency personnel as required to clarify findings, interpret and apply state laws, policies and procedures and accounting principles, and provide technical assistance. May propose priorities and scheduling adjustments as necessary to accommodate changing workloads.

Prepares audit working papers, spreadsheets, and summaries by documenting in the form of audit point sheets, memos, conclusions, or reports the work performed as instructed by the audit program

(detailed procedure depending on audit) in a manner that would allow someone else to perform the same work and arrive at the same conclusions.

Analyzes and tests business records to ensure accuracy, consistency, and compliance with applicable laws, policies and procedures; determine revenues related to fuel tax; and accuracy and compliance of accounting methods, procedures, and results. Examine and evaluate financial and information systems, recommending controls to ensure system reliability and data integrity. Tests accounting software applications and procedures to verify the accuracy, integrity, and compliance of automated accounting systems related to fuel tax. Collects and analyzes data to detect deficient controls, duplicate effort, fraud, or non-compliance with laws, regulations and management policies.

Perform subsequent follow-up work as directed by a supervisor or review notes to verify, expand or supplement previous information gathered. Responds to inquiries related to revenue reporting procedures, timelines, and other requirements to facilitate efficient resolution of audit exceptions.

Level II Motor Fuel Auditor:

To advance to this level, the position must be proficient in Motor Fuels and IRP audits. Level II is capable of performing IFTA, IRP and Refund audits without supervision.

The responsibilities are the same as above in addition to:

Analyzing a distributor's activities to determine if the activities are performed in accordance with industry/best practice standards as well as Generally Accepted Accounting Principles.

Reviewing supporting documentation for compliance with laws, policies, rules, and regulations.

Interview distributor agency personnel on the topic under audit and document the results in a clear, concise manner. Interviews agency personnel as part of audit to determine how the person performs their job, why they follow the processes they follow or to find out additional information about their program.

Performs detailed steps outlined in audit plan which includes investigating financial activity to determine if there is unreported taxable fuel. This entails reviewing accounts payable records, account receivable records and other financial information that may identify transactions that are hidden.

Other Duties

5%

Performs a variety of other duties in support of ongoing unit operations. This includes performing special projects, representing the unit at various meetings and conferences, participating in ongoing training and professional development, and performing a variety of other duties as directed by the Motor Fuel Audit Group Manager.

Which of the duties and/or specific tasks listed under 1. (above) are considered "essential functions" that must be performed by this position (with or without accommodations)? (If you need information or training on the identification of essential functions, please contact MDT Human Resources Division.)

The following duties are considered essential functions because they require specialized expertise and skill and are the primary reasons the job exists:

Duty A – Motor Fuel Audits

The following mental and physical demands are associated with these essential functions:

PHYSICAL

- Medium lifting (10 lbs to 30 lbs)
- Carry boxes (papers, books, folders, receipts)
- Remaining seated for extended periods of time, with occasional walking; standing; bending
- Extensive travel within the state to project locations, and potential out of state travel by airline to national conferences and meetings.
- Operating a personal computer
- Communicate in writing, in person, and over the phone

MENTAL

- Deal with the public on a regular basis (friendly and unfriendly)
- Ability to multi-task
- Demands for accuracy in all aspects of work
- Ability to meet inflexible deadlines
- Decision making that affects public (sometimes adversely)
- Computing arithmetic operations
- Comparing data
- Compiling information
- Analyzing
- Coordinating
- Synthesizing

6. ***Does this position supervise others?*** ☐ Yes ☒ No

7. ***This position is responsible for:***

- | | | | |
|---|-------------------------------------|--------------------------------------|------------------------------------|
| <input type="checkbox"/> Hiring | <input type="checkbox"/> Firing | <input type="checkbox"/> Supervision | <input type="checkbox"/> Pay Level |
| <input type="checkbox"/> Performance Management | <input type="checkbox"/> Promotions | <input type="checkbox"/> Discipline | |
| <input type="checkbox"/> Other: | | | |

8. ***Attach an Organizational Chart.***

SECTION III - Minimum Qualifications - List minimum requirements for the first day of work.

Critical knowledge and skills required for this position:

KNOWLEDGE:

Knowledge of and skill in applying internal auditing and accounting principles and practices, and management principles and preferred business practices.

Knowledge of the Standards for the International Fuel Tax Agreement and the International Registration Plan. Knowledge of Management Information Systems terminology, concepts and practices.

Written materials should display proper grammar and sentence structure, be well organized and structured, be easy to read and understand, and display appropriate tone. Auditors should develop and exhibit good interviewing and listening skills. Work should be completed in accordance with generally accepted auditing standards. Maintains all organizational and professional ethical standards. Works under limited supervision with moderate latitude for initiative and independent judgment.

Work requires strong understanding of professional internal auditing and accounting standards.

SKILLS:

Skilled in analyzing and interpreting complex business structures, interrelated accounting systems and methodologies, and financial reports; use of State budgeting and accounting systems (e.g.,

PeopleSoft); general office and accounting software (e.g., bookkeeping, word processing, database, spreadsheet, etc.) and drawing logical conclusions. Use of mathematical principles; developing systems and policies and interpreting laws and regulations in a consistent manner; establishing workable solutions to complex problems. Excellent written and verbal communication skills including active listening skills and skill in presenting findings and recommendations. Skilled in using a computer with word processing, spreadsheets, and other business software to prepare reports, memos, summaries and analyses. Ability to establish and maintain harmonious working relationships with co-workers, agency staff and external contacts, and to work effectively in a professional team environment.

Behaviors required to perform these duties?

Education:

Check the one box indicating minimum education requirements for this position for a new employee the first day of work:

- | | |
|---|--|
| <input type="checkbox"/> No education required | <input type="checkbox"/> Related AAS/2-years college/vocational training |
| <input type="checkbox"/> High school diploma or equivalent | <input checked="" type="checkbox"/> Related Bachelor's Degree |
| <input type="checkbox"/> 1-year related college/voc. training | <input type="checkbox"/> Related Master's degree |

Please specify the acceptable and related fields of study:

Bachelor in Accounting, Finance, or Business Administration with an emphasis in accounting.

Experience:

Check the one box indicating minimum work-related experience requirements for this position for a new employee the first day of work:

- | | |
|---|--|
| <input checked="" type="checkbox"/> No prior experience required (level I) | <input type="checkbox"/> 3 years |
| <input checked="" type="checkbox"/> 1 year (Level II) | <input type="checkbox"/> 4 years |
| <input type="checkbox"/> 2 years | <input type="checkbox"/> 5 or more years |

Alternative Qualifications:

This agency will accept alternative methods of obtaining necessary qualifications.

- ☐ Yes ☒ No

SECTION IV – Other Important Job Information

- | | |
|--|--|
| <input type="checkbox"/> Fingerprint check | <input checked="" type="checkbox"/> Valid driver's license |
| <input checked="" type="checkbox"/> Background check | <input type="checkbox"/> Other; Describe |

30% travel statewide annually, limited out of state travel.

Successful candidate is required to pass a background check as a condition of employment

SECTION V – Signatures

Signature indicates this statement is accurate and complete.

Employee:

Name: _____ Title: Motor Fuel Auditor _____

Signature: _____ Date: _____

Employee:

Name: _____ Title: Motor Fuel Auditor _____

Signature: _____ Date: _____

Employee:

Name: _____ Title: Motor Fuel Auditor _____

Signature: _____ Date: _____

Employee:

Name: _____ Title: Internal Auditor _____

Signature: _____ Date: _____

Immediate Supervisor:

Name: Helen Varcoe _____ Title: Motor Fuel Audit Manager _____

Signature: _____ Date: _____

Division/District Administrator:

Name: Vickie Murphy _____ Title: Chief Auditor _____

Signature: _____ Date: _____

MDT Designee:

Name: Keni Grose _____

Title: Interim Human Resource Administrator

Signature: _____

Date: _____